

By

Grant Jones

S.J.R. No. 13

A JOINT RESOLUTION

1 proposing amendments to Article VIII, Sections 1-a and 1-b, of
2 the Texas Constitution, to extend the \$3,000 ad valorem tax
3 exemption to the homesteads of unmarried adults.

4 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 Section 1. That Article VIII, Section 1-a, of the Texas
6 Constitution, be amended to read as follows:

7 "Section 1-a. From and after January 1, 1951, no State ad
8 valorem tax shall be levied upon any property within this State
9 for general revenue purposes. From and after January 1, 1951,
10 the several counties of the State are authorized to levy ad valorem
11 taxes upon all property within their respective boundaries for
12 county purposes, except the first Three Thousand Dollars (\$3,000)
13 value of residential homesteads of married or unmarried adults,
14 male or female, not to exceed thirty cents (30¢) on each One
15 Hundred Dollars (\$100) valuation, in addition to all other ad
16 valorem taxes authorized by the Constitution of this State,
17 provided the revenue derived therefrom shall be used for
18 construction and maintenance of Farm to Market Roads or for Flood
19 Control, except as herein otherwise provided.

20 "Provided that in those counties or political subdivisions
21 or areas of the State from which tax donations have heretofore
22 been granted, the State Automatic Tax Board shall continue to
23 levy the full amount of the State ad valorem tax for the duration
24 of such donation, or until all legal obligations heretofore

1 authorized by the law granting such donation or donations shall
2 have been fully discharged, whichever shall first occur; provided
3 that if such donation to any such county or political subdivision
4 is for less than the full amount of State ad valorem taxes so
5 levied, the portion of such taxes remaining over and above such
6 donation shall be retained by said county or subdivision."

7 Sec. 2. That Article VIII, Subsection (a), Section 1-b,
8 of the Texas Constitution, be amended to read as follows:

9 "Section 1-b. (a) Three Thousand Dollars (\$3,000) of the
10 assessed taxable value of all residence homesteads of married or
11 unmarried adults, male or female, [as now defined by law] shall
12 be exempt from all taxation for all State purposes."

13 Sec. 3. The foregoing constitutional amendment shall be
14 submitted to a vote of the qualified electors of this state at
15 an election to be held on the first Tuesday after the first Monday
16 in November, 1974, at which election the ballots shall be printed
17 to provide for voting for or against the proposition: "The
18 constitutional amendment to extend the \$3,000 ad valorem tax
19 exemption to the homesteads of unmarried adults."

Austin, Texas

March 6, 1973

Honorable William P. Hobby
President of the Senate

Sir:

We, your Committee on State Affairs,
to which was referred S.J.R.-B. No. 13, have had the same
under consideration, and I am instructed to report it back to
the Senate with the recommendation that it do _____
pass _____ and be _____ printed.



Chairman

CAS

A

Engrossing Clerk

By: Jones

S.J.R. No. 13

SENATE JOINT RESOLUTION

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S.J.R. No. 13

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18 constitutional amendment to extend the \$3,000 ad valorem tax
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FORM A
COMMITTEE REPORT

Date April 2, 1973,

HONORABLE PRICE DANIEL, JR.

Speaker of the House of Representatives.

Sir:

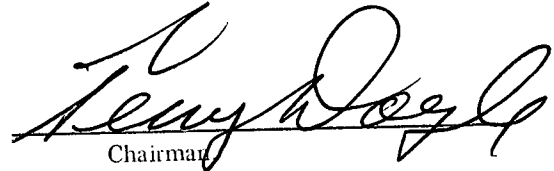
We, your Committee on Revenue and Taxation, to whom was referred SJR No. 13, have had the same under consideration and beg to report back with recommendation that it (do do not) pass.

~~The Committee recommends that this measure be considered for the Local and Consent Calendar~~

House sponsor of Senate measure: Craddick.

The measure was reported from Committee by the following record vote:

15 ayes
0 nays
present, not voting
2 absent


Chairman

This measure proposes new law.

COMMITTEE ON REVENUE AND TAXATION

H.J.R. 137

Jones
By: Craddock

BILL ANALYSIS

Background Information:

Presently, Article VIII of the Texas Constitution does not provide homestead exemptions for unmarried adults.

PURPOSE OF THE Bill:

To extend the \$3,000 value of residential homestead exemption to unmarried adults.

Section by Section Analysis:

Section 1: Article VIII, Section 1-a, Texas Constitution is amended to extend the \$3,000 residential homestead exemption for ad valorem taxes to unmarried adults, male and female.

Section 2: Article VIII, Subsection (a). Section 1-6, Texas Constitution, is amended to extend the \$3,000 residential homestead exemption of all taxation for all State purposes to unmarried adults, male or female.

Section 3: To be voted on by qualified voters on first Monday in November, 1974.

Summary of Committee Action:

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE

March 9, 1973


Honorable Terry Doyle, Chairman
Committee on Revenue and Taxation
House of Representatives
Austin, Texas 78701

SIR No. 13
In Re: ~~HJR No. 31~~
By: Graddick Jones

Sir:

In response to your request and pursuant to House Rule VIII, Section 27, this office finds the fiscal implications and probable cost of ~~HJR No. 131~~ (proposing amendments to the Texas Constitution, to extend the \$3,000 ad valorem tax exemption to the homesteads of unmarried adults) to be as follows:

1. The cost of submitting the Constitutional Amendment proposed by ~~HJR No. 131~~ is estimated at \$17,500 in fiscal 1975.
2. No statistics are available to permit accurate estimates, however revenue losses are not expected to exceed \$100,000 annually beginning in 1975.


Thomas M. Keel
Legislative Budget Director

SUMMARY OF COMMITTEE ACTION:

The Committee on Revenue and Taxation posted notice in Accordance with Rule VIII, Section 13, and considered SJR No. 13 in a public hearing/~~formal meeting~~ on March 12, 1973. the bill was referred to Sub-Committee and reported back Favorably to the full Committee with ~~amendment(s)~~ on April 2, 1973 by a record vote of 15 ayes and 0 nays, to report the bill back to the House Favorably/~~Unfavorably~~ with the recommendation that it do/~~do not~~ ^{pass} ~~pass~~, ~~as amended~~.

This bill proposes new law, by adding _____

Amendment No. _____

By _____

Amend S.J.R. No. 13 by adding the words ", including those living alone" between the words "male or female" and the words ", not to exceed thirty cents" in the second sentence in Section 1-a of the quoted material; and by striking Section 2 and substituting the following:

Sec. 2. That Article VIII, Section 1-b, of the Texas Constitution, be amended to read as follows:

"Section 1-b. (a) Three Thousand Dollars (\$3,000) of the assessed taxable value of all residence homesteads of married or unmarried adults, male or female, including those living alone, [as-new-defined-by-law] shall be exempt from all taxation for all State purposes.

"(b) From and after January 1, 1973, the governing body of any county, city, town, school district, or other political subdivision of the State may exempt by its own action not less than Three Thousand Dollars (\$3,000) of the assessed value of residence homesteads of married or unmarried persons sixty-five (65) years of age or older, including those living alone, from all ad valorem taxes thereafter levied by the political subdivision. As an alternative, upon receipt of a petition signed by twenty percent (20%) of the voters who voted in the last preceding election held by the political subdivision, the governing body of the subdivision shall call an election to determine by majority vote whether an amount not less than Three Thousand Dollars (\$3,000) as provided in the petition, of the assessed

63R3263 NES-D

DATE

MAY 9 1973

1

READ AND ADOPTED

[Signature]
Chief Clerk
House of Representatives

1 value of residence homesteads of persons sixty-five (65) years
2 of age or over shall be exempt from ad valorem taxes thereafter
3 levied by the political subdivision. Where any ad valorem tax
4 has theretofore been pledged for the payment of any debt, the
5 taxing officers of the political subdivision shall have authority
6 to continue to levy and collect the tax against the homestead
7 property at the same rate as the tax so pledged until the debt
8 is discharged, if the cessation of the levy would impair the
9 obligation of the contract by which the debt was created."

AMENDMENT

W S.T.R. 13

Amend ~~9-9-73~~ ~~13~~ page 2, line 16 to read;

"...in November, 1973, at which election the ballots shall be printed..."

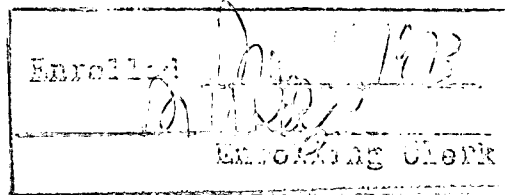
MAY 9 1973

DATE _____

READ AND ADOPTED

Torrey Hallman

Chief Clerk
House of Representatives



S.J.R. No. 13

SENATE JOINT RESOLUTION

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16 addition to all other ad valorem taxes authorized by the
17 Constitution of this State, provided the revenue derived therefrom
18 shall be used for construction and maintenance of Farm to Market
19 Roads or for Flood Control, except as herein otherwise provided.

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S.J.R. No. 13

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7 Sec. 2. That Article VIII, Section 1-b, of the Texas
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23 preceding election held by the political subdivision, the governing
24 body of the subdivision shall call an election to determine by
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26 Dollars (\$3,000) as provided in the petition, of the assessed

value of residence homesteads of persons sixty-five (65) years of age or over shall be exempt from ad valorem taxes thereafter levied by the political subdivision. Where any ad valorem tax has theretofore been pledged for the payment of any debt, the taxing officers of the political subdivision shall have authority to continue to levy and collect the tax against the homestead property at the same rate as the tax so pledged until the debt is discharged, if the cessation of the levy would impair the obligation of the contract by which the debt was created."

Sec. 3. The foregoing constitutional amendment shall be submitted to a vote of the qualified electors of this state at an election to be held on the first Tuesday after the first Monday in November, 1973, at which election the ballots shall be printed to provide for voting for or against the proposition: "The constitutional amendment to extend the \$3,000 ad valorem tax exemption to the homesteads of unmarried adults."

S.J.R. No. 13

President of the Senate

Speaker of the House

I hereby certify that S.J.R. No. 13 passed the senate on March 20, 1973, by the following vote: Yeas 27, Nays 1; May 11, 1973, senate concurred in house amendments.

Secretary of the Senate

I hereby certify that S.J.R. No. 13 passed the house on May 9, 1973, with amendments, by the following vote: Yeas 124, Nays 13.

Chief Clerk of the House

Approved:

Date

Governor

1-2
DU-4

S.J.R. No. 13

W. P. Hobby

President of the Senate

Bruce Ford

Speaker of the House

I hereby certify that S.J.R. No. 13 was adopted by the senate on March 20, 1973, by the following vote: Yeas 27, Nays 1; May 11, 1973, senate concurred in house amendments by the following vote: Yeas 28, Nays 1.

Barbara Schuch

Secretary of the Senate

I hereby certify that S.J.R. No. 13 was adopted by the house, with amendments, on May 9, 1973, by the following vote: Yeas 124, Nays 13.

Dorothy Halloran

Chief Clerk of the House

Approved:

5-25-73

Date

Signed

Governor

FILED IN 1171 C
SECRETARY
1:45 PM
JCK

MAY 23 1973

SECRETARY OF STATE

By Grant Jones
Grant Jones

Rev. & 1st
AN ACT proposing amendments to Article VIII, Section 1-a and 1-b, of the Texas Constitution, to extend the \$3,000 ad valorem tax exemption to the homesteads of unmarried adults.

MAR 21 1973

Received from
the Senate

2-13-73 Filed with the Secretary of the Senate

FEB 13 1973 Read, referred to Committee on STATE AFFAIRS.

MAR 6 1973 Reported favorably.

Reported adversely, with favorable Committee Substitute; Committee Substitute read first time.

Ordered not printed.

Senate and Constitutional Rules to permit consideration suspended by
unanimous consent.
_____ years, _____ days.

To permit consideration, reading and passage, Senate and Constitutional Rules suspended by vote of _____ years, _____ days.

MAR 20 1973 Read second time and { ordered engrossed.
~~passed to third reading.~~

Caption ordered amended to conform to body of bill.

MAR 20 1973 Senate and Constitutional 3-Day Rules suspended by vote of
27 years, 1 days to place bill on third reading and final passage.MAR 20 1973 Read third time and passed by ~~a viva voce vote.~~
27 years, 1 days.

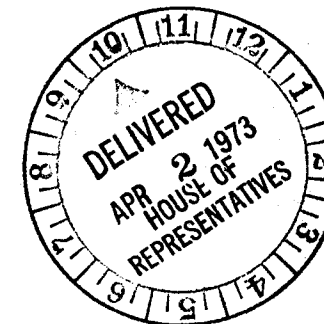
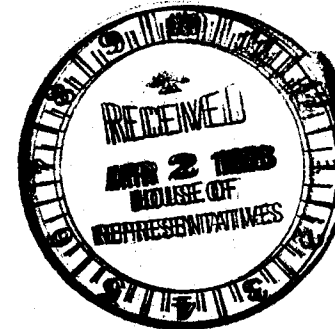
OTHER ACTION:

Charles Schnabel

Secretary of the Senate

Jeremy Hallman
Chief Clerk, House of RepresentativesREAD FIRST TIME
AND REFERRED TO COMMITTEE ON*Revenue & Taxation*
Jeremy Hallman
Chief Clerk, House of Representatives
MAR 22 1973

APR 2 1973 REPORTED FAVORABLY-SENT TO PRINTER



PRINTED, DISTRIBUTED AND

REFERRED TO COMMITTEE ON

CALENDAR 10:00 P.M., APR 2 1973
(Time) (Date)*Unfiled*

Engrossed

Sent to HOUSE

M. Key

ENGROSSING CLERK

DATE MAY 9 1973

READ AND ADOPTED

*as amended by record vote of
124 yeas, 13 nays*

Joseph Hallman

Chief Clerk
House of Representatives

MAY 9, 1973. RETURNED TO SENATE.

RETURNED MAY 10 1973
FROM HOUSE *as amended*

MAY 11 1973

Senate concurred in House amend-
ments by the following vote: 28
yeas, 1 nays.